Previously Faxed. File copy for Future Bank wire routing of Plaza's share of Lock-Box. Thanks— ERIC

PLAZA ENTERTAINMENT, INC.

304 North Edinburgh, Los Angeles, CA 90048
Tel. (FilmWorks) 323-655-1385 / Fax (323) 655-8798

Feb. 2, 2000

TO: JOE GEREK -- WRS FILM & VIDEO LABS

FROM: ERIC PARKINSON

RE: VARIOUS ISSUES RELATIVE TO PLAZA ENT., INC.

Dear Joe --

1). BUSINESS PLAN ~ Any comments to the first-draft structure I submitted last Friday (Fed-Ex)? I gave a copy to Entertech, and they say they're ready to deal if we are. Let me know your thoughts.

2). DIRECT MAIL ADS -- Discovered that Parade Mag. is $550,000 per full page… 1/5th page is $180,000. If we ran with this, it would exhaust Plaza's Trade ad credits. Tell Jack that I'm going to explore all direct mail options and make my recommendations this week.

3). PLAZA GENERAL STATUS -- Bank Of America closed our accounts last Friday due to the distraction of several liens, and our prior low (or negative) balances. Accordingly, please forward all FUTURE lock-box share proceeds to the FilmWorks account listed below. HOPEFULLY, you'll have a few bucks as soon as TODAY to cover my utilities?!? I'm trying to get *$1,200* if it's there. Also, Valley Media confirmed the big check for next Tuesday, sending it to the Lock-Box account. Approved so far is $23,500… but John Souza's trying to reconcile over the next two days to push it up to $30,000.

Sincerely,

[signature] Eric Parkinson

SEND PLAZA LOCK-BOX SHARE PAYMENTS TO:

ACCOUNT NAME: FilmWorks Creative Services, L.L.C.

ACCOUNT NUMBER: 252636601

ABA ROUTING #: 101114691

BANK: Security State Bank
P.O. Box 170, Scott City, KS 67871
Attn: Sheryl Chelemedos
Tel. (316) 872-2109 / Fax (316) 872-2253

EXHIBIT 24